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Cotton 468

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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

STATE OFFICE PROCEDURE IN CONNECTION WITH UNDELIVERED OR LOST
CHECKS, AND ADJUSTMENT VOUCHERS AND CLAIMS
WITH REGARD TO COTTON MARKETING QUOTAS

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LIST OF FORMS

The following forms (hereinafter referred to by form numbers) will be used in connection with this procedure:

Form ACP-24, "Debit Voucher for Uncollectible Check(s) Returned"

Form ACP-28, "Official Receipt"

Form ACP-28A, "Notice to Remitter"

Cotton 325, "Public Voucher for Refunds - Cotton Marketing Quotas - Continuation Sheet"

Form AAA-367, "True Copy of General Accounting Office Certificate of Settlement (39A)"

Standard Forms:

No. 1044-Revised, "Schedule of Collections"

No. 1045, "Summary of Collections"

No. 1046-Revised, "Schedule of Transfers - Special Deposits"

No. 1047, "Public Voucher for Refunds" (overprinted for purposes of marketing quotas)

No. 1048, "Public Voucher for Refunds" (overprinted for purposes of marketing quotas)

No. 1055, "Application for Payment of Amounts Due Deceased or Incompetent Civilian Employees, Officers, and Enlisted Men in the Military Service, and Public Creditors of the United States"

No. 1064-Revised, "Schedule of Disbursements"

No. 1098, "Schedule of Canceled Checks"

No. 1096, "Schedule of Voucher Deductions"

Treasury Form No. 1664-B, "Memorandum of Returned Check"

Form AD-42, "Administrative Report"

Cotton 356, "Record of Cash Receipts and Disbursements"

APPLICABILITY

The procedure outlined herein is for use in connection with undelivered and lost checks and the preparation of adjust-

ment vouchers on Standard Form 1047 with regard to the cotton marketing quota program. The procedure regarding the handling of claims for the proceeds of checks relates to those claims for which Standard Form 1055 is used, as provided herein, and not claims for penalties erroneously, illegally, or wrongfully collected and covered into the general fund of the Treasury.

SECTION I - FUNCTIONS OF THE REMITTANCE UNIT

A. Designation of a Remittance Unit and a Remittance Clerk.

1. There shall be established a Remittance Unit, in keeping with the requirements of each State office, under the supervision of the Remittance Clerk.
(This unit may be separate from the Remittance Unit established in connection with the Agricultural Conservation and Parity Payment Programs.)
2. The Remittance Unit shall perform the following functions:
 - (a) Maintain records in connection with Treasury checks issued pursuant to refund vouchers on form 1047 and remaining undelivered for any reason.
 - (b) Schedule Treasury checks for cancellation in cases where the amount thereof is not due the payee or which otherwise have been erroneously issued and are not properly payable.
 - (c) Receive checks, drafts, money orders, and other remittances in connection with refunds of amounts paid pursuant to refund vouchers on form 1047 (hereinafter referred to as payments) for the purpose of examining, endorsing, and scheduling the same for collection and deposit to the credit of the special deposit account for cotton marketing quotas.
 - (d) Administratively examine refund vouchers on form 1047 (hereinafter referred to as "vouchers" or form 1047) and related documents in cases where questions have arisen with respect to payments issued thereunder, and maintain any records which may be necessary in connection therewith.
 - (e) Prepare vouchers and schedules for the payment of amounts which are due persons seeking adjustments in payments previously certified, or for the return of excess remittances.

- (f) Handle all claims for proceeds of checks drawn in favor of deceased or incompetent payees and such other work as is required by other procedure in connection with cotton marketing quotas.

B. Monthly Report From the Disbursing Office.

1. At the close of the month the Disbursing Officer will summarize on form 1045 the schedules of collections received from the State office and note thereon any uncollectible checks returned during that month. The original and four copies of form 1045 will be forwarded to the State office. The Remittance Clerk shall examine the form 1045 to verify the fact that records pertaining to quotas are in agreement with those of the Regional Disbursing Office (hereinafter referred to as DO). The form 1045 may not be confined entirely to collections in connection with cotton marketing quotas and for this reason the form should be checked by other persons in the State office in accordance with the procedure applicable to other programs. The copies thereof should be distributed, after being checked, as follows:
 - (a) A certifying officer shall sign the original and four copies, inserting thereon his title and the date of his signature.
 - (b) The original and one copy shall be returned to the DO.
 - (c) One copy shall be forwarded to the Office of Budget and Finance, Dept. of Agriculture, Washington, D. C.
 - (d) One copy shall be filed by the State Accountant, if the form covers items other than marketing quota collections
 - (e) One copy shall be filed in the Remittance Unit in the folder containing the schedules covered thereby.

SECTION II - NON-DELIVERY OF TREASURY CHECK

A. Return to DO.

1. If any Treasury check issued pursuant to a voucher cannot be delivered to the payee by the Treasurer of the County Agricultural Conservation Association (hereinafter referred to as "Association Treasurer") by reason of the death, incompetency, or disappearance of the payee or

for the reason that the amount of the check is not due the payee or his estate, or for other reasons, the check will be returned by the Association Treasurer to the DO in accordance with instructions issued by the Treasury Department.

2. The State office shall be notified by the Association Treasurer of each check returned to the DO. Such notice will be a copy of the letter of transmittal whereby the check is returned to the DO and will set forth the DO symbol number, the check number, the name of the payee, the date and amount thereof, the serial number of the voucher under which the check was drawn, the serial number of the farm in connection with which the payment was made, and the reason for returning the check. If the payee was entitled to only a part or none of the proceeds of the check or the name of the payee was incorrectly written or erroneously placed on the check, a copy of the farm account will be sent to the State office by the Association Treasurer.

B. Notice to State Office from DO.

1. An original and three copies of form 1664-B will be forwarded to the State office when a Treasury check is returned to the DO by the Association Treasurer.
2. Any information or documents, such as letters of administration, forms 1055, etc., received from the county office by the DO in connection with cases where the payee is deceased or incompetent will be transmitted to the State office together with form 1664-B. The DO will not attach to forms 1664-B the letters of explanation received in connection with checks returned for other reasons.
3. The State and county code number and the serial number of the voucher and the serial number of the farm should be entered at once upon the original and all copies of form 1664-B, if not already entered.
4. Each form 1664-B shall be checked in detail against the copy of the voucher, form 1048, returned from the DO and the reason for the return of the check shall be entered on the copy of the voucher.
5. An original and two copies 1/ of form 28 and one copy of form 28A should be prepared 2/ and distributed

1/ See also section III, subsection A, paragraph 3(f).

2/ This should be done in a simultaneous operation on the typewriter, making form 28A the second copy.

by the Remittance Clerk immediately after the receipt of forms 1664-B as follows:

- (a) Enter the name of the Association Treasurer after the words "Name of Remitter."
- (b) Enter the address of the Association Treasurer in the spaces provided after the words "Street or Box Number," "Post Office," and "State."
- (c) Enter the name of the payee of the returned check after the words "Applicant's Name."
- (d) Enter the abbreviation "Tr. Ch." after the words "Nature of Remittance."
- (e) Make no entry after the words "Payable to," "Schedule No. of Standard Form No. 1044, Rev.," "Do Voucher No.," and "Date."
- (f) Enter the State and county code and serial number of the related farm in the spaces provided after the words "State and County Code No." and "Serial No."
- (g) Enter the date of the returned check after the words "Date of Remittance."
- (h) Enter the check number after the words "Remittance Number."
- (i) Enter the amount of the check after the word "Amount \$ _____."
- (j) A certifying officer should sign form 28A and it should be forwarded to the Association Treasurer as his receipt.
- (k) The original and two copies 3/of form 28 should be placed in the case file pending settlement of the case.

C. Files for Forms 1664-B.

- 1. The original and two copies of forms 1664-B issued by the DO in connection with checks returned for reason other than the death or incompetence of the payee should be placed in a separate file by the Remittance Clerk, pending settlement of the account, with regard

3/ See section III, subsection A, paragraph 3(f) hereof.

to the month in which the check was issued. Forms 1664-B prepared with respect to checks issued within the same month should be filed in a series and given a file serial designation which should be the month in which the check was issued followed by the date ninety calendar days succeeding the first day of the month immediately following the month in which the check was issued, e.g., forms 1664-B for checks issued in December 1939 should be filed in a series designated by "Issued December 1939 - to GAO April 1, 1940." The last date is the day on which the check represented thereby will be forwarded to the General Accounting Office (hereinafter referred to as GAO) by the DO. The several file series should be kept, beginning with the earliest designation, in chronological order. Forms 1664-B should be filed within the several series, alphabetically by the payees' names. 4/ Not later than 30 days following the end of the month in which the checks were issued, forms 1664-B remaining in each file series should be examined and if no information has been received regarding the disposition to be made of the respective checks, an inquiry as to the status of the case should be forwarded to the proper county office. Subsequent inquiries shall be forwarded to the county office at the end of each succeeding thirty-day period until the case is cleared.

2. One copy of form 1664-B should be securely attached to the case file.
3. The action "Held - Whereabouts Unknown" is to be indicated only when a subsequent request is received from the DO as to the disposition to be made of the check, in which event the State office will return but one copy of form 1664-B properly executed. 5/

4/ A file of this nature is essential in view of the facts that: (1) the procedure to be followed in the settlement of any case will be dependent, in part, upon the location of the check, i.e., whether held by the DO or the GAO, at the time settlement is attempted; (2) it will serve as a basis at all times to determine cases which require particular attention if settlement is to be completed prior to the time the checks are required to be transmitted to the GAO; (3) the DO may, upon a request from the State office, withhold the delivery of a check to the GAO in instances where settlement of the case will be completed shortly after the ninety-day period. It may be well to ascertain from the DO the location of a check when settlement is to be made shortly after the expiration of the ninety-day period.

- 5/ If such action has been taken, only the original (initialed) and one copy (signed) need be returned to the DO in making final disposition of the check in accordance with section VII, subsection A, paragraph 2 hereof.

4. If the check was returned because the payee is deceased or incompetent, enter on the original and all copies of form 1664-B after the words "The check should be" the following: "Forwarded to the Claims Division, GAO, for direct settlement." The original of the form 1664-B should then be signed by a certifying officer and returned to the DO. The remaining copies should be placed in the folder containing documents or papers relative to any claim on form 1055 for the proceeds of the check.
5. If it is determined that the check is to be canceled, form 1664-B should be completed by checking the block "Canceled - schedule herewith." The original form 1664-B should be signed by a certifying officer and returned to the DO with the schedule of cancellation. This copy shall be attached to form 1098 (see section III hereof). The remaining copies should be placed in the folder containing documents or papers relative to any adjustment voucher which may be submitted to dispose of the proceeds of the canceled check.

SECTION III - CANCELLATION OF TREASURY CHECK

A. Where Check is Held by DO.

1. When it has been determined that a Treasury check which is held by the DO should be canceled for any reason 6/ an original and seven copies of form 1098 should be prepared as follows:
 - (a) Enter the State and county code numbers in the space above the title.
 - (b) Enter the schedule number which shall be the next unassigned number in the series adopted at the beginning of the current fiscal year, preceded by the letters "MQ." The schedule number series shall continue in numerical sequence until the end of the fiscal year; this number should be entered upon each sheet of the particular schedule.
 - (c) Enter the sheet number, which shall be 1, if there is only one sheet, or 1 of 2 sheets, 2 of 2 sheets, etc., if the schedule consists of two or more sheets.

6/ The State office will not take steps to cancel a check payable to a deceased or incompetent payee unless it is in excess of the amount due or the name of the deceased or incompetent was erroneously written or placed on the check.

- (d) Enter the word "Agriculture" over the words "(Department or Establishment)."
- (e) Enter the letters "AAA" followed by the name of the State in which the State office is located and the words "State office" over the words "(Bureau or Office)."
- (f) Enter "G. F. Allen, Chief Disbursing Officer" after the words "Submitted by."
- (g) Enter the name of the city and State in which the DO is located after the word "at."
- (h) Enter the month and year in which the schedule is expected to be taken up by the DO after the word "Period."
- (i) Enter the symbol number furnished by the DO for this purpose after the words "DO Symbol No."
- (j) Enter in the first column the date of the check.
- (k) Enter in the second column the serial number of the check to be canceled.
- (l) Enter in the third column the name of the payee (spelled exactly as it appears on the check).
- (m) Enter in the fourth column the DO Voucher Number of the voucher under which the check was issued and a brief statement of the reason for requesting cancellation, e.g., "payee not entitled" or "payee overpaid."
- (n) Enter in the fifth column the amount for which the check was drawn.
- (o) Enter in the sixth column the symbol and title of the fund against which the check was drawn, which will be the special deposit account used for cotton marketing quotas.
- (p) Enter the total amount of the check(s) in the fifth column after the word "Total;" this total is to be entered only on the last sheet when the schedule consists of more than one sheet.
- (q) The date the schedule is to be forwarded to the DO and the signature and title of a certifying officer should be entered in the spaces marked "Date," "Transmitted by," and "Title;" these entries should be made only on the last sheet when the schedule consists of more than one sheet.

- (r) The signature of the certifying officer need be placed only on the original of the schedule provided that a facsimile signature is stamped, or the name of such officer typed, on the copies of the schedule.
 - (s) When a schedule consists of more than one sheet, the sheets comprising each of the eight sets should be firmly stapled together.
 - (t) Attach the original copy of form 1664-B which has been signed by a certifying officer to form 1098, when forwarded to the DO.
2. Checks issued with respect to vouchers from different counties should be listed on separate schedules but all of the checks from one county which are to be canceled may be listed on one schedule, provided that not more than five sheets are required for the schedule. Checks drawn against a particular fund should not be scheduled for cancellation on the same schedule on which checks drawn against other funds or appropriations are listed.
3. Forms 1098 should be distributed as follows:
- (a) The original and 4 copies, including one copy stamped "Forward to Control Accounts and Reports Section, AAA, Dept. of Agriculture, Old Post Office Building, Washington, D. C." shall be forwarded to the DO.
 - (b) One copy shall be forwarded to Accounting and Book-keeping Division, GAO, Washington, D. C.
 - (c) Two copies should be filed numerically by schedule number in a pending file.
 - (d) The DO, after a period of approximately forty-eight hours from the time the schedule is received, will return one copy to the State office.
 - (e) The information shown in the lower part of the copy returned from the DO should be transcribed upon the two file copies after verifying the cancellation of the checks scheduled.
 - (f) The following information should be inserted in the original and two copies 7/ of form 28, prepared with respect to the canceled checks:
 - (1) Change the words "Schedule No. of Standard Form

7/ See also footnote 1 hereof.

1044-Revised" to read "Schedule No. of Standard Form 1098" and enter thereafter the schedule number.

- (2) Enter the DO voucher number under which the payment represented by the canceled check was certified and the date it was paid after the words "DO Voucher No." and "Date," respectively.
- (3) Enter the symbol number of the fund credited and the date shown in the lower left corner of form 1098, respectively. 8/
- (4) A concise statement of the action taken and proposed to be taken in the settlement of the case should be entered in the remaining blank space beneath the words "Action Taken."
- (5) A certifying officer or other duly authorized person should sign the original and two copies of form 28. 9/
- (g) The copy returned from the DO with one copy of the completed form 28 should be filed by the Remittance Clerk.
- (h) One copy of the schedule showing the information transcribed thereon in accordance with subparagraph (e) of this paragraph 3 should be forwarded to the Office of Budget and Finance, Dept. of Agriculture, Washington, D. C.
- (i) One copy should be filed numerically by schedule numbers in the Remittance Unit within folders designated by the month and year in which the forms 1098 were stamped as received by the DO.

B. Cancellation of checks held in the Reconciliation and Clearance Division, GAO.

1. Checks held in the Reconciliation and Clearance Division, GAO, which are to be canceled for any reason shall be canceled by addressing a letter, in duplicate, on stationery of the Agricultural Adjustment Administration, Department of Agriculture, to the Chief, Reconciliation and Clearance Division, GAO, Washington, D. C. Such letter should be prepared in the following general form:

8/ No entry is to be made after the words "Certificate of Deposit No."

9/ See also footnote 1 hereof.

(Date) _____
Schedule No. _____

Chief, Reconciliation and Clearance Division,
General Accounting Office,
Washington, D. C.

Dear Sir: _____

Reference is made to the checks described herein which were returned to the DO and subsequently forwarded by that office to the Reconciliation and Clearance Division, Check Section, GAO.

It is requested that action be taken by your office to effect cancellation of the following checks which were drawn by G. F. Allen, Symbol _____, at (location of Disbursing Office), against special deposits account (symbol and title).

<u>Check No.</u>	<u>Date</u>	<u>Amount</u>	<u>Payee</u>	<u>D. O. Vou. No.</u>	<u>Reason for Request for Cancellation</u>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

When the checks described above have been canceled, it is requested that this office be so notified.

Very truly yours,

Administrative Officer in Charge.

2. A concise statement of the reason for cancellation shall be shown with respect to each check listed, e.g., "Payee not entitled," or "Payee overpaid."
3. The letter should be given a schedule number in the series allotted to forms 1098.
4. A notice of the disposition made by the GAO will be furnished the State office and steps may then be taken to pay the proceeds to the persons found to be entitled and to transfer the amount of determined penalties to the penalties account of the general fund of the Treasury.
5. Form 28 should be completed in the manner outlined in

subsection A, paragraph 4(f), of this section III. The date of cancellation should also be given.

C. Where Check Has Been Reported Into Outstanding Liabilities. 10/

1. In cases where it is determined that neither the payee nor any other person is entitled to the payment,
 - (a) An original and four copies of form AD-42 should be prepared by the State office requesting that the funds be transferred to the penalties account, setting forth in detail an explanation as to how the error occurred which caused the check to be issued. The form AD-42 should be in the following general form:

AD-42

UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF BUDGET AND FINANCE
WASHINGTON, D. C.

General Accounting Office,
Claims Division.

The account of John Doe, _____ Street, _____,
Standard Form 1047, serial number _____, has received administrative examination in this department.

Amount claimed	\$20.00
Differences explained below	20.00
Approved for	00

Fund: Outstanding Liabilities.

According to the records of the _____ State office, Southern Division, A.A.A., the refund to the above-named person was originally certified in error due to an erroneous determination as to the amount of penalties incurred in connection with the marketing of cotton in excess of the cotton marketing quota established for the 1919 marketing year for farm serial number _____. The proceeds of check No. _____, dated _____, for \$20.00, drawn by G. F. Allen, Symbol No. _____, to the order of John Doe, DO Voucher No. _____, should be deposited as penalties incurred in connection with farm serial number _____, to the credit of account 122450, Penalties,

10/ A check is reported into outstanding liabilities one year after the fiscal year in which the check was drawn.

Cotton Marketing Quotas, Agricultural Adjustment Act of 1939.

Very truly yours,

Acting Director of Finance.

2. In cases where it is determined that the payee is entitled to a part of the payment and the remainder is due other persons,

- (a) An original and four copies of form AD-42 should be prepared by the State office requesting that the check be canceled and that checks be drawn to the payee and other persons entitled. The form AD-42 should be in the following general form:

AD-42

UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF BUDGET AND FINANCE
WASHINGTON, D. C.

General Accounting Office,
Claims Division.

The accompanying accounts of the following-named persons have received administrative examinations in this Department.

John Doe, 614 F Street, Waco, Texas

Richard Roe, 1420 K Street, Waco, Texas

Amount claimed	\$40.00
Differences explained below	
Approved for	40.00

Fund: Outstanding Liabilities.

According to the records of the _____ State office, Southern Division, AAA, the refund to John Doe was originally certified for an amount of \$10.00 in excess of that due by reason of an erroneous determination that such person bore the burden of the payment of \$40.00 of the amount collected in excess of penalties incurred in connection with the marketing of cotton in excess of the cotton marketing quota established for farm serial number _____ for the 19__-19__ marketing year. The burden of the payment of the \$40.00 was borne by the following persons in the respective amounts set opposite their names:

John Doe, 614 F Street, Waco, Texas

\$30.00

Richard Roe, 1420 K Street, Waco, Texas

10.00

Check No. _____, dated _____, for \$ _____,
drawn by G. F. Allen, Symbol No. _____, to the order of John
Doe, D.O. Voucher No. _____, should be canceled and checks
drawn to the above persons in the respective amounts set opposite
their names.

Very truly yours,

Acting Director of Finance.

- (b) There shall be attached to the form AD-42 a statement signed by the producer, setting forth that he is entitled to a refund. The statement shall be approved for the county committee by a member and the treasurer of the committee affixing their signatures thereto. The statement and the approval of the committees shall be in the following general form:

"I, John Doe, 614 F Street, Waco, Texas, hereby claim as a refund the amount of \$30.00, representing amounts paid, the burden of the payment of which was borne by me, in excess of penalties incurred in connection with the marketing of cotton in excess of the cotton marketing quota established for farm serial number _____ for the 19__-19__ marketing year.

Date _____

(Witness)

(Signature of claimant)

"Certificate of County Agricultural Conservation
Committee

The county agricultural conservation committee has determined that to the best of its knowledge and belief John Doe bore the burden of the payment of \$30.00 in excess of penalties incurred in connection with the marketing of cotton in excess of the cotton marketing quota established for farm serial number _____ for the 19__-19__ marketing year and is, therefore, entitled to a refund of such amount.

For the committee:

(Date)

(Committeeman)

3. In cases where it is determined that the payee is deceased or incompetent,
 - (a) A form AD-42 should be prepared by the State office requesting that payment be made to the person(s) entitled to receive payment to which the decedent was or incompetent is entitled.
 - (b) The form AD-42 should be accompanied with Form 1055 and any related statements.
4. The form AD-42 and the related papers should be forwarded to the Regional Director of the Agricultural Adjustment Administration (hereinafter referred to as Director) for transmittal to the Claims Division, GAO, through the Office of Budget and Finance, Dept. of Agriculture.

SECTION IV - RECEIPT OF REMITTANCES OTHER THAN TREASURY CHECKS
AND RECOVERY OF AMOUNTS OF OVERPAYMENTS BY
SET-OFF

A. Receipt of Remittances in Connection With Payments.

1. All remittances received in the State office in the form of post office money orders, certified checks, bank drafts, bank cashier's checks, personal checks, etc., as a refund of amounts paid pursuant to a voucher on form 1047, should be routed to the Remittance Clerk together with the related correspondence and documents.
 2. All remittances shall be disposed of within the day received.
 3. Every remittance should 11/ be examined to determine that it may be negotiated by the DO. A remittance which is negotiable must be properly dated, drawn payable to the order of the "Treasurer of the United States" or in a manner to permit endorsement to that official, 12/ signed, and must show an exact agreement between the amount as expressed in figures and the written amount. If it is not negotiable, it should be returned to the drawer of the remittance through the county office accompanied with a letter in which the reasons that the remittance is not negotiable are set forth and requesting that an acceptable remittance be secured.
- 11/ Cash may be accepted in lieu of remittances in the form of money orders, cashier's checks, etc., and scheduled for collection as hereinafter provided as a cash item. Postage stamps received as remittances must be converted into cash. The practice of making a refund in the form of either cash or postage stamps should be discouraged.
- 12/ See subsection B, paragraph 2, hereof.

4. A receipt number for each remittance which may be negotiated should be assigned by the Remittance Clerk beginning with the number next succeeding the one last assigned to a remittance and continuing thereafter in numerical sequence without regard to the accounts to be credited or fiscal years.
5. An original and two copies of form 28 and one copy of form 28A should be prepared and distributed after a receipt number has been assigned, as follows:
 - (a) Enter above the title the words "Cotton Marketing Quotas" followed by the designation of the marketing year in regard to which the funds were originally collected. This will be the marketing year shown on the form 1047 pursuant to which the erroneous¹³ excess payment was made.
 - (b) Enter the name of the person who forwarded the remittance to the State office after the word "Remitter."
 - (c) Enter the address of the person who forwarded the remittance after the words "Street or Box Number," "Post Office," and "State."
 - (d) Enter the name of the person for whom the refund was made after the words "Applicant's Name."
 - (e) Enter the nature of the remittance after the words "Nature of Remittance."
 - (f) Enter the name of the person to whose order the remittance is drawn after the words "Payable to."
 - (g) Enter the schedule number of the form 1044-Revised upon which the remittance is scheduled for collection ^{13/} after the words "Schedule No. of Standard Form 1044-Revised."
 - (h) Enter the DO voucher number under which the refunded payment was originally certified after the words "DO Voucher No."
 - (i) Enter the date on which the refunded payment was made as shown on the Schedule of Disbursements after the word "Date."
 - (j) Enter the receipt number after the words "Receipt No."
 - (k) Enter the State and county code and farm serial numbers with respect to which the refund is made in the spaces after the words "State and County Code No." and "Serial No."

13/ See paragraph 6(b) hereof.

- (l) Enter the date of the remittance after the words "Date or Remittance."
 - (m) Enter the serial number of the remittance after the words "Remittance Number."
 - (n) Enter the amount of the remittance after the words "Amount \$ _____."
 - (o) Enter the symbol number of the special deposits account after the words "Fund Credited."
 - (p) A concise statement of the action taken or proposed to be taken in connection with the refund should be made in the blank space beneath the words "Action Taken." This statement should not be made on form 28A.
 - (q) A certifying officer should sign all copies of form 28 and form 28A, and form 28A should be forwarded to the remitter as his receipt.
5. If the remittance is in the exact amount, or not in excess of the exact amount, due as a refund, the remittance shall be endorsed and scheduled for collection and deposit by preparing an original and six copies of form 1044-Revised, as follows:
- (a) Enter the State and county code numbers in the space above the title. Do not include in one schedule the remittances received from more than one county.
 - (b) Enter the schedule number, which shall be number one preceded by the symbol "Cotton-R" for the first schedule, and continue thereafter in numerical sequence for all schedules of refunds of payments in connection with the marketing year without regard to fiscal years or the county from which received. This number is to be entered on each sheet of the schedule.
 - (c) Enter the sheet number, which shall be 1, if there is only one sheet; or 1 of 2 sheets, 2 of 2 sheets, etc., if the schedule consists of two or more sheets.
 - (d) Enter the word "Agriculture" over the words "(Department or Establishment)."
 - (e) Enter the letters "AAA" followed by the name of the State in which the State office is located and the words "State office" over the words "(Bureau or Office)."

- (f) Enter "G. F. Allen, Chief Disbursing Officer" after the words "Received by."
- (g) Enter the name of the city and State in which the DO is located after the word "at."
- (h) Enter the month and year in which the schedule is expected to be taken up by the Disbursing Officer after the word "Period."
- (i) Enter the symbol number furnished by the Disbursing Officer for this purpose after the words "DO Symbol No."
- (j) Enter the date the remittance was received in the column entitled "Date Received."
- (k) Enter the receipt number 14/ in the column entitled "Receipt Number."
- (l) Enter in the column entitled "Name of Remitter" the name and address of the bank upon which the cashier's check, draft, etc., was drawn, e.g., First National Bank, Atlanta, Georgia; in the case of a postal money order, enter "U.S.M.O." followed by the name and address of the issuing post office; and, in case of a personal check, the name and address of the drawer followed by the name and address of the bank. The date and the serial number of the remittance should be entered directly beneath the name and address. When cash refunds are received, the name and address of the person making the refund and the words "Cash Item" should be entered.
- (m) A concise statement of the purpose for which the refund was made should be entered in the column entitled "Detailed Description of Purpose for which Collections were Received," including the following:
 - 1. The Disbursing Officer's Voucher No. whereunder the overpayment was made and the name of the Disbursing Officer making the overpayment.
 - 2. The number of the Treasury check whereby the overpayment was made.
 - 3. The period during which the voucher whereunder the overpayment occurred was paid by the Disbursing Officer.
 - 4. The State and county code and the farm serial number of the farm credited with the amount of the remittance and the amount thereof.

14/ See paragraph 4 hereof.

- (n) The amount of the remittance should be entered in the column entitled "Amount."
 - (o) Enter the symbol and title of the fund to be credited in the column entitled "Fund to be Credited," which will be the special deposit account for cotton marketing quotas. This symbol and title of the fund is not required to be entered for each item listed.
 - (p) Enter the total amount of the remittance(s) in the space provided in the fifth column after the word "Total." This total is to be entered only on the last sheet when the schedule consists of more than one sheet.
 - (q) The date the schedule is forwarded to the DO and the signature and title of a certifying officer should be entered in the lower right corner (the lower left corner is for the use of the DO). These entries are to be made only on the last sheet when the schedule consists of more than one sheet.
 - (r) When a schedule consists of more than one sheet, the sheets comprising each of the seven sets should be firmly stapled together.
7. Form 1044-Revised should be distributed as follows:
- (a) Forward the original and three copies to the DO together with the checks, drafts, or money orders covered thereby. One of such copies must be stamped "Forward to Control Accounts and Reports Section, AAA, Dept. of Agriculture, Old Post Office Building, Washington, D. C."
 - (b) Forward one copy to the Division of Bookkeeping and Warrants, Treasury Department, Washington, D. C.
 - (c) Forward one copy to the Accounting and Bookkeeping Division, GAO, Washington, D. C., accompanied with one copy of form 28.
 - (d) File two copies numerically in a pending file.
 - (e) The DO, after a period of approximately forty-eight hours from the time the schedule is received, will return one copy, accompanied with "Certificate of Deposit, Form 1 (Revised), Treasury Department, Division of Bookkeeping and Warrants," to the State office.

- (f) The information shown in the lower left corner of the copy returned from the DO should be transcribed upon the file copies after verifying the collection of scheduled items, and the Certificate of Deposit number and the date thereof should be inserted in the spaces provided on form 28.
 - (g) Forward one copy of the schedule showing the information transcribed thereon in accordance with subparagraph (f) of this paragraph 7, to the Office of Budget and Finance, Dept. of Agriculture, Washington, D. C.
 - (h) One copy should be filed numerically in the Remittance Unit in separate folders by the month and year in which the schedules were stamped as received by the DO.
8. When a check, draft, or money order has been received as a refund in liquidation of a debt arising from an overpayment on form 1047 and it is in excess of the amount of such debt or includes amounts refunded because of a debt arising in connection with the agricultural conservation program or other program, the remittance nevertheless may be scheduled for deposit to the credit of the special deposits account for cotton marketing quotas and such excess amount will later be refunded to the remitter or transferred by means of form 1046-Revised to the proper fund or appropriation, as the case may be.
9. Do not include on the same form 1044-Revised remittances which are to be deposited to funds other than the special deposits account for cotton marketing quotas. Money orders shall be scheduled on a separate form 1044-Revised from other remittances.
10. Prepare forms 28 and 28A in the manner prescribed. 15/
- B. Endorsement of Checks for Deposit.
1. All remittances drawn payable to the order of the "Treasurer of the United States" must be restrictively endorsed before they are scheduled for payment by the Remittance Clerk immediately following the receipt thereof by means of a rubber stamp reading as follows:

Pay to the order of
The Treasurer of the United States
Division of Disbursements, Treasury Department
Southern Division, A.A.A., U.S. Department of Agriculture

(location)

2. Any checks, drafts, or money orders drawn payable to "Southern Division," "Agricultural Adjustment Administration," "Department of Agriculture," or in a similar impersonal manner may (if otherwise negotiable) be accepted and endorsed by rubber stamps in the manner indicated in paragraph 1 above. Checks or drafts, drawn payable to some person ~~other~~ than the Treasurer of the United States, must first be endorsed "Pay to the order of the Treasurer of the United States" over the signature (and title) of the payee named therein, or by some person by him duly authorized through a Power of Attorney to endorse for him and on his behalf. In view of the difficulty and inconvenience incident to securing the endorsement which renders the instrument payable to the Treasurer of the United States, particularly in cases wherein the check is drawn payable to "Secretary of Agriculture, Claude R. Wickard," or to some other official not located in the State office, the remittance should be returned to the remitter with a request that it be drawn in a manner which will permit the rubber stamp endorsement referred to in paragraph 1 of this subsection B.

C. Uncollectible Checks.

1. An uncollectible check; i.e., a bad check or a check which is not honored at par, will be returned by the DO to the State office accompanied with two copies of form 1044-Revised, with the title thereof altered to read "Schedule of Uncollectible Checks." The Remittance Clerk and a certifying officer should immediately sign one copy to indicate the receipt of the check(s) described therein and return the copy to the DO.
2. The Remittance Clerk should prepare an original and two copies of form 24 as follows:
 - (a) Enter the name of the office to which the particular copy, or copies, are to be forwarded after the word "To." Form 24 shall be prepared so that (1) one copy will be forwarded to the Office of Budget and Finance, Dept. of Agriculture, Washington, D. C.; and (2) one copy may be kept in the Remittance Unit filed numerically. Upon receipt of a substitute check, another copy of the form 24 should be forwarded to the Office of Budget and Finance immediately with reference made thereon as to the form 1044-Revised upon which the substitute check is scheduled to the DO. This reference shall include the schedule number, the certificate of deposit number, and the date.
 - (b) Enter after the word "No." appearing in the upper right corner the debit voucher number, which shall begin with number one, preceded by the symbol "Cotton-R," for the first form 24 and continue thereafter in numerical sequence

for all such uncollectible remittances in connection with the marketing year in which the original collection was made without regard to the county for which the remittance was received or the fiscal year.

- (c) Enter the current date after the word "Date" appearing in the upper right corner.
- (d) Enter the name of the State after the word "From" and enter the word "Southern," "Western," or "North Central," as the case may be, after the words "State office."
- (e) Enter the description of the check(s) in the manner indicated. 16/
- (f) Enter the "Schedule No." and date "Forwarded" from the form 1044-Revised upon which the check was scheduled for collection.
- (g) Enter the symbol number of the special deposits account after the word "Symbol."
- (h) Enter the total amount of the checks returned as uncollectible after the word "Amount."
- (i) Enter the total amount 17/ of the remittances scheduled on form 1044-Revised upon which the check was scheduled for collection, in the blank space after the words "Deleted from schedule, which has been reduced in total from."
- (j) Enter the amount which remains after the total amount of the uncollectible checks is deducted from the total of the remittances scheduled on form 1044-Revised upon which they were originally scheduled, in the blank space between the word "To" and the words "by the Division of Disbursements, Treasury Department."
- (k) If an effort is being made to collect the items returned as uncollectible there should be inserted beneath the printed matter of form 24 on the copies which are to be

16/ If more than two checks listed on the same schedule of collections were returned as uncollectible, the words "See other side" should be inserted in the space provided for the description of the checks and the complete description of the checks entered on the reverse side of form 24. The reasons for the return of each check will be taken from the form 1044-Revised, as altered to be a schedule of uncollectible checks.

17/ See section A, paragraph 6(p) hereof.

forwarded to the Office of Budget and Finance a statement: "An acceptable remittance is being secured." In the event no effort will be made to secure an acceptable remittance, there should be inserted a statement to the effect that "no remittance will be secured to replace the uncollectible item" with a statement giving the reasons therefor.

- (1) The Remittance Clerk should initial and a certifying officer should sign each copy of form 24.
 - (m) Form 24 should be forwarded to the offices as indicated in subparagraph (a) of this paragraph 2.
 3. The copy of form 1044-Revised, as altered to be a Schedule of Uncollectible Checks which is kept by the Remittance Clerk, should be attached to the original schedule of collections to which it pertains. The total of the schedule of collections should be lined out and the original total of the schedule less the total amount of the uncollectible checks should be entered in lieu thereof and the entry initialed and dated by the Remittance Clerk. This corrected total should agree with the amount entered on form 24, in accordance with subparagraph (j), paragraph 2 of this subsection C. Enter the words "See attached schedule" onposite the entry for the uncollectible check on the schedule of collections.
 4. The drawer of the check should be notified of the return of his check and of the reasons therefor by forwarding the check to him through the county office and the drawer of the check should be requested to make an acceptable remittance in the amount due if the account of the applicant for whom the remittance was received has not otherwise been settled.
 5. A remittance replacing one previously returned as being uncollectible should be examined and listed on a new schedule for collection as provided in subsection A, paragraph 6, of this section IV with the exception that a notation shall be made in the body of the new form 1044-Revised that this check represents the recovery of the amount of the uncollectible check previously scheduled under Receipt No. _____, Schedule No. _____, Form 24 No. _____.
- D. Recovery of Overpayments by Set-off.
1. When a person has received an overpayment or an erroneous payment pursuant to form 1047, the county office will notify the State office of such fact and forward a copy of the farm account to the State office. If the payee was not entitled to any part of the proceeds of the check, the county office

will request a refund of the amount of the check. If the payee is entitled to a part of the proceeds of the check, the State office will compute the amount of the overpayment upon the basis of the copy of the farm account and other information furnished by the county office and request the payee to refund the amount of the overpayment. In either event the payee shall be placed on the register of indebtedness for the amount of the overpayment or the amount erroneously received. Since the overpayment will have been made pursuant to form 1047 from the special deposits account, any collection of the excess should be deposited back to such account and a notation to the effect that the special deposits account is to be credited with such collection should be made on the register of indebtedness to avoid crediting the wrong account. If the amount of the overpayment or amount erroneously received is refunded, the payee shall be removed from the register of indebtedness.

2. If the amount of the overpayment or amount of the erroneous payment is not refunded, the amount thereof shall be set off against any payments due the debtor. Such set-off shall be made in accordance with the procedure for making set-offs in cases of failure to remit penalties incurred by producers, except that:
 - (1) In preparing form 1096, the entry in the column headed "Appropriation and/or fund to be credited" shall be the symbol and title of the special deposits account for cotton marketing quotas followed by the name of the debtor applicant, the State and county code number, and the serial number of the farm to receive credit for the amount collected by set-off. (This farm will usually be the farm in connection with which the form 1047, pursuant to which the erroneous overpayment was made, relates.)
 - (2) An extra copy of form 1096 shall not be prepared for the Comptroller of the AAA since he receives copies of such form only in cases of set-offs for amounts credited to the penalties account of the general fund of the Treasury to cover unpaid penalties incurred during the 1938-1939 marketing year.

SECTION V. ADJUSTMENT VOUCHERS AND TRANSFER OF FUNDS FROM THE SPECIAL DEPOSITS ACCOUNT TO THE PENALTIES ACCOUNT OR OTHER FUND

A. Notice of Collection to County Office.

1. When any Treasury check is canceled or any check, draft, money order, etc., representing a refund of any payment has been received or the amount of any overpayment or erroneous payment has been collected by set-off, and the amount thereof

has been deposited in the special deposits account, the Remittance Clerk shall notify the county office, which notice shall contain the following information:

(a) In case of a Treasury check which has been canceled,

- (1) the serial number of the check,
- (2) the payee of the check,
- (3) the amount of the check, and
- (4) the schedule number of the form 1098.

(b) In case of a check, draft, money order, etc.,

- (1) the name of the remitter,
- (2) the amount of the check, and
- (3) the schedule number of the form 1044-Revised.

(c) In case of a set-off,

- (1) the name of the person against whose agricultural conservation or parity or other payment the set-off was made,
- (2) the amount set off and credited to the special deposits account, and
- (3) the schedule number of the form 1096.

In addition, the letter shall also contain information advising the county office of the serial number of the farm to which the proceeds of the canceled check, set-off, or remittance were credited when deposited to the special deposits account. In case of a remittance, the farm serial number will be shown on the form 1044-Revised. In case of a set-off the farm serial number will be shown on the form 1096. If a Treasury check is canceled, the amount is restored to the special deposits account and the farm serial number in connection with which such check was drawn pursuant to form 1047 receives credit for the proceeds of the canceled check.

B. Proceeds of the Remittance, Set-off, or the Canceled Check Represent Penalties Incurred.

1. If the person refunding any part of a payment or the payee of the canceled check, or the person against whom the set-off was made, or any other producer on the farm is not entitled

to receive any part of the proceeds of such canceled check, remittance, or amount set off, the county office will advise the State Office, by letter, as to whether the amount represents penalties incurred and, if so, to transfer the amount thereof to the penalties account of the general fund of the Treasury. The letter received from the county office shall be checked with the records of the State office to ascertain that

- (a) the proceeds of the remittance or the canceled check or the amounts set off have been deposited in the special deposits account with the DO, and
- (b) the amount thereof has not been previously paid to any one or transferred from the account to any other fund or account.

The copy of the farm account forwarded to the State office by the county office at the time the Treasury check was returned or, if not returned, at the time the payee was requested to refund the amount of the excess or erroneous payment, should be audited to determine that the amount is due as penalties incurred.

2. If the total amount of the remittance or the proceeds of the canceled check or amount set off represents penalties incurred, form 1046-Revised shall be prepared and distributed as provided in the procedure applicable for the marketing year for making transfers of collections in connection with cotton marketing quotas in cases where no refunds are due (for 1939-40 marketing year; section 307 of Cotton 308-Part III) except as follows:

- (a) The schedule numbers shall be in a separate series and preceded by the letter "L," thus: 74-C01-MQ-'39-L1. The serial number so assigned shall be entered on the letter received from the county office.
- (b) Enter in the column headed "Date Received" the date the remittance was received or, in case of a canceled Treasury check, the date the check was canceled preceded by the notation "Treas. Ch." canceled or, in case of a set-off, the date of the form 1096 as shown in the upper right corner of such form.
- (c) Enter in the column headed "Receipt Number," in the case of a canceled Treasury check, the words "Standard Form 1098 Sch. No." followed by the schedule number of the form 1098 or in case of a set-off, the words "Standard form 1096, Sch. No." followed by the schedule number of the form 1096.

- (d) Enter in the column headed "Name of Remitter," in the case of a canceled Treasury check, the following with the proper information inserted: "Treas. Ch. No. _____, issued _____, 19____, payable to _____, DO Voucher No. _____." In the case of a set-off, enter the following with the proper information inserted: "Set-off made against payments due _____, address _____, Standard Form 1096, Schedule No. _____, DO Voucher No. _____, Bureau Voucher No. _____."
- (e) Enter in the column headed "Detailed Description of Purpose for which Collections were Received" the following with the proper information inserted: "Marketing quotas for cotton for the marketing year _____, Farm Serial No. _____."
3. If the total amount of the remittance has been deposited to the special deposits account and only part thereof represents penalties incurred to be transferred to the penalties account and the remainder is to be transferred to another fund or an appropriation, separate schedules on form 1046-Revised shall be used for each such other fund or appropriation. Transfers from the special deposits account to different funds or appropriations should not be scheduled on the same form 1046-Revised.
- C. Proceeds of the Remittance, Set-off, or the Canceled Check Represent Funds Due Producers.
1. If the person refunding any part of a payment or the payee of the canceled check or the person against whom a set-off was made or any other producer is entitled to receive any part of the proceeds of such remittance, set-off, or canceled check, the county office will forward to the State office an adjustment voucher on form 1047. The adjustment voucher, when received, shall be examined, audited, and approved as provided in the procedure applicable for the marketing year for making refunds, with the following exceptions:
- (a) Determine that the serial number of the voucher and the administrative number of the form 325, if any, attached to the voucher, is preceded by the notation "Adj."
- (b) Determine that the amount of the remittance(s) received as a refund of a payment made pursuant to the original voucher for the farm or the amount of the canceled Treasury check(s) or the amount recovered by set-off or the sum of such amounts exactly equals the amount shown after the words "Amount of Deposit \$ _____" as shown on the adjustment voucher.

- (c) Determine that the spaces provided for entering the information with respect to the form 1044-Revised has been left blank by the county office.
- (d) Enter underneath the word "Schedule" the schedule number of the form 1044-Revised on which the remittance was scheduled; underneath the word "Period" the month and year in which the schedule was to be taken up by the DO, and underneath the word "Amount" the amount of the remittance received as a refund of all or a part of a payment. If the adjustment voucher relates to the proceeds of a canceled Treasury check rather than a remittance received as a refund of a payment, strike out the words "Standard Form 1044-Revised" and insert in lieu thereof the words "Standard Form 1098" and enter underneath the word "Schedule" the schedule number of the form 1098; underneath the word "Period" the month and year in which the schedule was taken up by the DO; and underneath the word "Amount" the number and the amount of the canceled check. If the Adjustment voucher relates to the proceeds of set-off, strike out the words "Standard Form 1044-Revised" and insert in lieu thereof the words "Standard Form 1096" and enter underneath the word "Schedule" the schedule number of the form 1096 and the certificate of deposit number and date thereof; underneath the word "Period" the month and year in which the schedule was to be taken up by the DO and underneath the word "Amount" the amount set off and credited to the farm. If two or more canceled Treasury checks, set-offs, or remittances representing refunds of payments for the farm have been received and scheduled on separate forms 1044-Revised, 1096, or 1098, each such schedule shall be identified or described.
- (e) The copy of the farm account forwarded to the State office by the county office at the time the Treasury check was returned or, if not returned, at the time the payee was requested to refund the amount of the excess or erroneous payment, and any statements attached to the adjustment voucher shall be examined and audited and compared with the original vouchers to determine that the amounts shown on the adjustment voucher are due the persons shown on such voucher to be entitled thereto. For example: Suppose the original voucher showed that \$100.00 was collected, \$75.00 represented penalties transferred to the penalties account, \$15.00 refunded to A and \$10.00 refunded to B, and the farm account or other information shows that \$15.00 should have been refunded to B, and \$10.00 should have been refunded to A. In such case, if the Treasury check payable to A is returned and canceled, the adjustment voucher should show \$10.00 to be refunded to A; \$5.00 to be refunded to B; and nothing to be transferred to the penalties account. If, instead of the

Treasury check being returned, A had refunded \$5.00 or \$5.00 had been set off against A's conservation or parity or other payments, the adjustment voucher should show that the \$5.00 is to be refunded to B and nothing to be transferred to the penalties account. If A had refunded only \$4.00, the adjustment voucher should show that only \$4.00 is to be refunded to B, since this is all that is available in the special deposits account to be refunded in connection with the farm, and in such case the amount of A's indebtedness would be reduced to \$1.00.

2. Each adjustment voucher shall be scheduled on form 1064-Revised in accordance with the procedure applicable for the marketing year for making refunds and transfers of collections in connection with cotton marketing quotas, except that the bureau schedule numbers shall be in a separate series and preceded by the letter "L"; thus:

74-001-MQ-R'39-L1.

3. If the adjustment voucher shows that any part of the proceeds of the remittance, set-off, or canceled Treasury check is to be transferred to the penalties account of the general fund of the Treasury, form 1046-Revised shall be prepared as provided in the procedure applicable for the marketing year for making refunds and transfers of collections in connection with cotton marketing quotas in cases where refunds are due (for 1939-1940 marketing year; section 306(c) of Cotton 308-Part III) except as follows:

- (a) The schedule number shall be the same as the serial number assigned to the adjustment voucher. This number shall be entered on the adjustment voucher after the words "Standard Form 1046-Revised, No."

- (b) Enter in the column headed "Date Received" the date the remittance was received or, in case of a canceled Treasury check, the date such check was canceled preceded by the notation "Treas. Ch. Canceled," or, in case of a set-off, the date of the form 1096 as shown in the upper right corner of such form.

- (c) Enter in the column headed "Receipt Number," in the case of a canceled Treasury check, the words "Standard Form 1098 Sch. No." followed by the schedule number of the form 1098 or, in case of a set-off, the words "Standard Form 1096, Sch. No." followed by the schedule number of the form 1096.

- (d) Enter in the column headed "Name of Remitter," in the case of a canceled Treasury check, the following with the proper

information inserted: "Treas. check No. _____,
issued _____, 19____, payable to _____,
DO voucher number _____," or, in
case of a set-off, the following with the proper inform-
ation inserted: "Set-off made against payments due
_____, Address _____, Standard
Form 1096, Schedule No. _____, DO voucher number
_____, Bureau voucher number _____."

- (e) Enter in the column headed "Detailed Description of Purpose for which Collections were Received" the following with the proper information inserted: "Market-
ing quotas for cotton for the marketing year _____,
Farm Serial No. _____."
- (f) Enter in the column headed "Amount to be Transferred to Regular Account" the amount of the remittance, set-off, or canceled check representing penalties for the farm which are to be transferred from the special deposits account into the penalties account of the general fund. If two or more remittances have been received or two or more Treasury checks have been canceled, or two or more set-offs have been made, for the first remittance, set-off, or canceled check so scheduled on the form 1046-Revised the amount to be transferred will be that part of the remittance, set-off, or canceled check representing penalties. If the amount of the first remittance, set-off, or canceled check is less than the amount shown on the form 1047 to be transferred for the farm, such additional remittances, set-offs, or canceled checks, in connection with the farm as are necessary shall be scheduled so that the total of the column headed "Amount to be Transferred to Regular Account" will exactly equal the amount shown on the form 1047 after the words "Applied as explained in 'Remarks' below."
4. Forms 1064, 1046-Revised, 1048, 1047, and Cotton 325 shall be distributed as provided in the procedure applicable for the marketing year for making refunds and transfers of collections in connection with cotton marketing quotas (for the 1939-1940 marketing year; section 306 (e) of Cotton 308-Part III). Statements attached to the voucher, form 1047, explaining the nature of the error in connection with the original voucher should be detached and placed in the case file in the State office.

SECTION VI - NON RECEIPT, LOSS, DESTRUCTION, OR FORGERY OF
TREASURY CHECKS

A. Notice of the Non-Receipt, Loss, Destruction, or Forgery of
Treasury Checks.

1. The Treasury Department has exclusive jurisdiction over every case involving the non-receipt, loss, destruction, or forgery of an endorsement on a Treasury check and all questions arising in connection therewith must be referred directly to the DO from which the check was issued without delay or investigation by the administrative office or offices to whose attention the matter may be brought.
2. Whenever any check is lost, stolen, destroyed, or an endorsement thereon is forged, the payee, to protect his interest, should immediately notify the DO (through the county office) over his signature and address, giving if possible,
 - (a) the number of the check,
 - (b) the amount for which the check was drawn,
 - (c) the date of issuance of the check,
 - (d) the DO symbol number, and
 - (e) request that payment be stopped.
3. If the original check is recovered before the issuance of a check to replace the forged one, the DO should be requested by the payee to remove stoppage thereon and the check should not be negotiated until one week thereafter. In the event that a duplicate check has been issued prior to the recovery of the original check, the original check should be returned to the DO.
4. When the State office is notified that a Treasury check has been lost, stolen, destroyed, or an endorsement thereon is forged, the person giving such information should be advised that the case is being referred to the DO for appropriate action and that future inquiries should be directed to the DO office. The correspondence received in connection therewith should be forwarded immediately to the DO and a notice of the loss, theft, destruction, or forgery of the check should be sent to the regional office of the United States Secret Service if not already reported by the county office.

B. Administrative Reports in Connection with Forged Treasury Checks.

1. In certain instances involving ^{forged} endorsements on Treasury checks, the Treasurer of the United States will transmit to the State office through the DO a form letter (in duplicate) requesting information as to whether any reason exists why the payee should not receive a check in the amount originally certified. The Treasurer will state whether payment has been made by the Treasury Department on the check allegedly bearing a forged endorsement or whether payment of the check was declined by reason of the forgery and this distinction shall be observed carefully in complying with the provisions of the succeeding paragraphs.
2. Upon receipt of the form letter referred to in paragraph 1 above, the Remittance Clerk shall determine "whether any payment exists in the account of the above-named payee (or the claimant if other than the payee) or whether there is any other reason why settlement should not be made" by,
 - (a) examining correspondence and case files, since notice of an overpayment may have been received, and
 - (b) examining the records of the State office to verify the correctness of the previous certification of the payment.
3. If no reason exists why settlement should not be made to the payee in the amount originally certified, i.e., no overpayment has been made, an undated letter for the signature of the Acting Director of Finance should be prepared with the original on letterhead stationery of the Office of Budget and Finance, Dept. of Agriculture, and five copies on regular copy paper and addressed to the Treasurer of the United States, Accounting Division, Washington, D.C.
 - (a) If the letter from the Treasurer indicates that the check was not paid by the Treasury Department, the letter should be in the following general form:

UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF BUDGET AND FINANCE
WASHINGTON, D.C.

Treasurer of the United States,
Accounting Division,
Washington, D.C.

Dear Sir:

This is in reply to your letter of
() 18/ relative to check No. _____,
for \$ _____, drawn by G. F.
Allen, Symbol No. _____, to the order
of _____, payment
of which was declined on account of an
allegedly forged endorsement of the payee's
name.

An examination of the records relative
to Standard Form 1047, Serial No. _____,
discloses the fact that no overpayment exists
in the account of this payee and there appears
no reason why settlement should not be made
with _____ (Name of Payee) _____, in the amount
of \$ _____, provided that such person has not
received the proceeds of the original check.

Very truly yours,

Acting Director of Finance.

- (b) If the letter from the Treasurer indicates that
the check was paid by the Treasury Department and
recovered through the endorsers, the letter should
be in the following general form:

UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF BUDGET AND FINANCE
WASHINGTON, D. C.

Treasurer of the United States,
Accounting Division,
Washington, D.C.

Dear Sir:

This is in reply to your letter of _____
() 18/ relative to check No. _____, dated _____,
for \$ _____, drawn by G.F. Allen, Symbol No. _____,
to the order of _____,
the amount of which has been recovered through the
endorsers because of the forged endorsement of the
payee's name.

An examination of the records relative to Standard Form 1047, Serial No. _____, discloses the fact that no overpayment exists in the account and there appears no reason why settlement should not be made with (Name of Payee) in the amount of \$ _____, provided that such person has not received the proceeds of the original check.

Very truly yours,

Acting Director of Finance.

- (c) A certifying officer should initial one copy other than the first copy, and his full name, title, and address should be typed on all copies with the exception of the first copy. The original and first four copies (including the one which has not been initialed and from which the name and address of the certifying officer have been omitted) of the letter, together with a copy of the request from the Treasury Department, should be forwarded to the Director.
- 4. If the check bearing an alleged forged endorsement represents an overpayment certified to the payee, request the Director for appropriate instructions.

C. Misdelivery of a Treasury Check.

- 1. In cases where a check is erroneously delivered to a person other than the payee and is cashed by such person,
 - (a) The State office shall place such negotiator's name on the register of indebtedness, taking care to properly identify such person.
 - (b) Where collection is made by set-off or otherwise from the person who erroneously cashed the check and deposited in the special deposit account an adjustment voucher may be handled as provided in section V.
 - (c) Where collection is made, by set-off or otherwise, from the person who erroneously cashed the check, the Director should be advised by letter, in duplicate. The letter should fully identify the misdelivered check, the standard form on which the collection was scheduled (form 1044-Revised or 1096), and the adjustment voucher. The Director will transmit the information to the Accounting Division, Treasury Department.

SECTION VII - DISAPPEARANCE OF A PAYEE

A. Request for Check Held by DO.

1. Upon receipt in the State office of a request 19/ from the payee for the return of a Treasury check held by the DO, the voucher pursuant to which the check was drawn and related forms should be examined to determine whether the proceeds of the check are due the payee, i.e., whether an overpayment has been made in his account or for any other reason payment should not be made as originally certified. If the check was drawn for an amount in excess of the amount due, the check shall be canceled and handled in accordance with procedure outlined in subsection D or E, section VIII, hereof.
 2. If the check is to be remailed to the payee, such action should be requested by marking the appropriate block on form 1664-B and entering in the space provided the name and present address of the payee on the original and two copies. The first copy should be signed and the original and second copy initialed by a certifying officer and the three copies returned to the DO. 20/
 3. The remaining copy of form 1664-B attached to the case file should bear the same information as is shown on the copies returned to the DO and should be placed in a closed file alphabetically by payees' names.
 4. Form 28 should be completed and filed as follows:
 - (a) File one copy in the Remittance Unit by State and county code and farm serial numbers with the request of the applicant for the checks.
- 19/ If the check is held by the DO and the State office is satisfied that the claim is made in behalf of the proper party, the requirement of a statement from the payee may be waived. This provision is not applicable if the check is held by the GAO.
- 20/ If the action "Held-Whereabouts Unknown" has been indicated to the DO in accordance with Section II, subsection C, paragraph 3, hereof, only the original and one copy is to be returned to the DO in making final settlement.

- (b) Forward one copy to the Association Secretary to notify him that the DO has been requested to mail the check to the payee.

B. Request for Check held by GAO.

1. When the payee of a check could not be located by the Association Treasurer, thereby causing the check to be returned to the DO and the payee makes a request for the return of the check after it has been forwarded to the GAO, the procedure outlined in subsection A, paragraph 1, of this section VII, shall be followed.
2. If no reasons exist why settlement should not be made with the payee as originally certified, an original and four copies of form AD-42 should be prepared in the following general form:
AD-42

UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF BUDGET AND FINANCE
WASHINGTON, D.C.

General Accounting Office,
Claims Division.

The accompanying 21/ account of John Doe, _____ Street, _____, Standard Form 1047, Serial No. _____, has received administrative examination in this Department and is transmitted to you for settlement. 22/

Amount claimed	\$200.00
Difference explained below	
Approved for	200.00

Fund (Enter full symbol and title of fund against which drawn.)

According to the records of the _____ State Office, Southern Division, AAA, the claimant is entitled to the proceeds of Check No. _____, drawn _____, in the amount of \$ _____.

21/ If the claim from the payee or other papers will not be attached to form AD-42, the word "accompanying" should be deleted.

22/ If the claim from the payee or other papers will not be attached to form AD-42, the words "and is transmitted to you for settlement" should be deleted.

by G.F.Allen, Symbol No, _____, to the order of John Doe, DO Voucher No. _____. Kindly forward the check to the claimant in accordance with his request which is attached.

Very truly yours,

Acting Director of Finance.

The full name and address of a certifying officer should be typed on all copies and he should initial two copies beneath the words "Acting Director of Finance." The name, title, and initials of the certifying officer shall not appear on the original.

3. The original and three copies of form AD-42, including the two initialed copies, the statement signed by the payee, and the certificate of the Association Secretary should be forwarded to the Director. The other material should be filed in the case file with two copies of form 1664-B. One copy of form 28 should be forwarded to the Association Secretary.
4. One dated copy of form AD-42 will be returned to the State office by the Director and should be filed with the case file which is retained in the Remittance Unit, in order that, in the event of an inquiry, the payee may be notified of the date the claim was forwarded to the GAO.
5. A notice of the disposition made by the GAO of the claim will be furnished the State office by the Director and should be filed with the copy of form 28 which is retained by the Remittance Clerk.
6. In the event additional information is requested by the Claims Division, GAO, reply to that office should be prepared in sextuple (original on letterhead paper and five copies on regular copy paper) on stationery of the Office of Budget and Finance, Department of Agriculture, for the signature of the Acting Director of Finance. A certifying officer should initial all copies with the exception of the first copy, beneath the words "Acting Director of Finance," and his full name and address should be typed on all copies with the exception of the first copy. The original and four copies (including the one which has not been initialed and from which the name and address of the certifying officer have been omitted) of the letter should be forwarded to the Director.

SECTION VIII - AMOUNT OF PAYMENT INCORRECT

A. Amount of Check is Less than that Due.

1. When a Treasury check has been issued for less than the amount due the payee because of an overpayment to another producer, the payee will be requested by the county office to accept the check. Upon the recovery of the amount of the overpayment or the return and cancellation of the Treasury check representing the overpayment, an adjustment voucher will be prepared by the county office and handled by the State office as provided in section V hereof.
2. When a Treasury check has been issued for less than the amount due the payee because of the transfer of an excessive amount from the special deposits account to the penalties account of the general fund of the treasury, the payee will be requested by the county office to accept the check and make claim for the amount of the underpayment on form Cotton 329. Upon receipt of such claim in the State office, it shall be handled in accordance with the procedure for handling claims for amounts of penalties erroneously, illegally, or wrongfully collected.

B. Amount of Check is in Excess of that Due.

1. When a Treasury check has been issued in excess of the amount due, the check should be returned and canceled. When this is done, an adjustment voucher will be prepared by the county office and handled by the State office as provided in section V. If the check is not returned and cancelled, when the amount of the overpayment is recovered an adjustment voucher will be prepared by the county office and handled by the State office as provided in section V.

SECTION IX - NAME OF PAYEE INCORRECTLY WRITTEN OR ERRONEOUSLY PLACED ON CHECK

When a Treasury check has been returned and canceled because the name of the payee was incorrectly written or erroneously placed on the check, an adjustment voucher will be prepared and submitted by the county office and when received by the State office shall be handled as provided in section V hereof.

SECTION X - DUPLICATE CHECKS

A. Treasury Check Returned.

1. When two or more Treasury checks representing the same payment are issued and the duplicate checks are returned the duplicate checks should be canceled as outlined in section III hereof.
2. The statement to be inserted in form 28 under the words "Action Taken" should set forth that the collection is not reimbursable.

SECTION XI - DISPOSITION OF CLAIMS FOR PAYMENT OF PROCEEDS OF
CHECKS PAYABLE TO PERSONS WHO HAVE DIED OR BEEN
DECLARED INCOMPETENT

A. Audit of Form 1055.

1. Since the claim will not pass through the Preaudit Office of the GAO but will be submitted through the Director to the Claims Division of the GAO, the form 1055 will not be audited or rejected by the State office. The Claims Division will develop the claim after it is received.

B. Disposition of Claims.

1. When a Treasury check has been returned to the DO because the payee is deceased or has been adjudged incompetent, the check will be forwarded to the Claims Division, GAO, Washington, D. C.
2. An original and four copies of form AD-42 should be prepared after the receipt of form 1055, as follows:
 - (a) Do not insert the date in the space provided.
 - (b) Insert the name and address of the claimant followed by words describing his relation to the deceased or incompetent such as "Katie Doe, Widow of John Doe, Deceased," or "Katie Doe, Administratrix of the Estate of John Doe, Deceased." Also enter the words "Standard Form 1047, Serial No. _____," with the serial number inserted.
 - (c) Insert the amount of the check after the words "Amount Claimed \$ _____."
 - (d) Enter the amount of the check after the words "Approved for."
 - (e) Delete the word "Appropriation" and insert the word "Fund" and insert thereafter the symbol and title of the fund against which the check was drawn.
 - (f) Insert a statement of the recommendations of the State office in the following general form: "According to the records of the _____ State office, Southern Division, AAA, it appears that check No. _____, drawn _____, 19____, in the amount of \$ _____, by G. F. Allen, Symbol No. _____, to the order of _____, Now deceased (or incompetent), DO voucher No. _____, was drawn in favor of the proper payee in the correct amount and that the amount thereof is still due."

- (g) The full name and address of a certifying officer should be typed on all copies and he should initial two copies beneath the words "Acting Director of Finance." The name, title, and initials of the certifying officer shall not appear on the original.
3. The original and three copies of form AD-42, including the two initialed copies, and the original of form 1055 shall be forwarded to the Director. The other copy of form AD-42 and the duplicate of form 1055 should be placed in the case file.
 4. One dated copy of form AD-42 will be returned to the State office by the Director and should be filed with the case file in order that, in the event of inquiry, the claimant may be notified of the date the claim was forwarded to the GAO.

SECTION XII. RECORDS OF RETURNED TREASURY CHECKS, COLLECTIONS OF OVERPAYMENTS, ADJUSTMENT VOUCHERS, AND CLAIMS

A. Preparation of Form 356.

1. A separate form 356 shall be prepared, with respect to each marketing year beginning with the marketing year 1939-1940 for each county, as a record of (1) returned Treasury checks issued pursuant to form 1047, (2) collections of overpayments made pursuant to form 1047, (3) adjustment vouchers, and (4) claims on form 1055 for the proceeds of Treasury checks issued pursuant to form 1047.
2. Enter above the title the applicable marketing year, followed by the words "Record of Returned Treasury Checks, Collections of Amounts of Overpayments, Adjustment Vouchers, and Claims." [Comment: The record of returned Treasury checks and collections of overpayments will be made on the form 356 for the county for the marketing year with respect to which the form 1047 was prepared. For example, a Treasury check or collections of overpayments made pursuant to a form 1047 disbursing collections made with respect to the marketing of cotton during the 1939-1940 marketing year will be recorded on the form 356 prepared for the county for that marketing year although the check was issued or the overpayment was collected during the 1940-1941 marketing year.]

B. Record on Form 356 of Returned Treasury Checks.

1. If a check is returned to the DO for any reason,
 - (a) Use columns (6) through (9) for entering the name of the payee.

- (b) Enter in column (10) the date such check was returned by the county office.
 - (c) Make no entry in column (11).
 - (d) Enter in column (12) the serial number of form 1047 pursuant to which the check was issued.
 - (e) Enter in column (13) the farm serial number as shown on the form 1047 (or 1048) pursuant to which the check was issued.
 - (f) Enter in column (14) the amount of the check.
 - (g) Enter in column (15) the number of the check.
2. If the check is returned to the county for delivery to the payee,
- (a) Enter in column (16) the date the State office requested the check to be returned.
 - (b) Enter in column (17) the farm serial number.
 - (c) Enter in column (18) the check number.
 - (d) Make no entry in column (19).
 - (e) Enter in column (20) the name of the payee.
 - (f) Enter in column (21) the amount of the check.
3. If the check is canceled and all or part of the proceeds is to be refunded to other persons, including the payee, or to be transferred to the penalties account,
- (a) Enter in column (16) the date the adjustment voucher, form 1046, or AD-42 is forwarded to the appropriate office for payment or settlement of the case.
 - (b) Enter in column (17) the farm serial number.
 - (c) Enter in column (18) the number of the returned Treasury check.
 - (d) Enter in column (19) the serial number of the adjustment voucher, or form 1046, or the legend "AD-42," as the case may be.

- (e) Enter in column (20) the name of each payee as shown by the adjustment voucher or AD-42, and if any part of the proceeds of the check represents penalties incurred enter the words "Penalties Account."
 - (f) Enter in column (21) the amount to be paid to each respective payee or the amount to be transferred to the penalties account.
4. If the check was returned because the payee has died or been declared incompetent,
- (a) Enter in column (16) the date the forms 1055 and AD-42 are forwarded to the Director.
 - (b) Enter in column (17) the farm serial number.
 - (c) Enter in column (18) the number of the Treasury check.
 - (d) Make no entry in column (19).
 - (e) Enter in column (20) the name of each claimant as shown on form 1055.
 - (f) Enter in column (21) opposite the name of the last claimant as recorded in column (21) the amount claimed.

C. Record of Collection of an Overpayment.

1. If an overpayment or erroneous payment was made to any person pursuant to a form 1047 and the amount of the excess or erroneous payment has been collected in any manner,
- (a) Enter in column (10) the date such collection was made as shown by the date of the certificate of deposit as entered on form 1044-Revised or 1096, as the case may be.
 - (b) Enter in column (11) the serial number of the form 1044-Revised or 1096, as the case may be.
 - (c) Make no entry in column (12).
 - (d) Enter in column (13) the farm serial number as shown on the form 1047 (or 1048) pursuant to which the overpayment or erroneous payment was made. This should be the same farm serial number as shown on the form 1044-Revised or 1096.

- (e) Enter in column (14) the amount of the collection.
 - (f) Enter in column (15) the number of the Treasury check representing the overpayment or erroneous payment.
2. If the proceeds of the collection are to be refunded or transferred to the penalties account, execute columns (16) through (21) as provided in paragraph B3 of this section.

SECTION XIII. DISTRIBUTION OF FORMS

Form ACP-24, "Debit Voucher for Uncollectible Checks Returned" (original and two copies).

1. Distribution:

- (a) One copy to Office of Budget and Finance, Department of Agriculture, Washington, D. C.
- (b) One copy retained in files of Remittance Unit.
- (c) In case substitute check is received, another copy with reference made thereon to the form 1044-Revised used to schedule such check, to Office of Budget and Finance, Department of Agriculture, Washington, D. C.
- (d) If desired by State office, or State accountant maintains records of marketing quota funds, one copy to State accountant.

Form ACP-28A, "Notice to Remitter" (one copy).

Form ACP-28, "Official Receipt" (original and two copies).

A. When used in connection with remittances other than Treasury check.

1. Distribution:

- (a) ACP-28A to the remitter.
- (b) ACP-28:
 - (1) One copy to Accounting and Book-keeping Division, GAO, Washington, D.C.
 - (2) Original to be filed with copy of adjustment voucher, if any.

- (3) If desired by State office, or State accountant maintains records of marketing quota funds, one copy to State accountant.

B. When used as a receipt for Treasury checks returned to DO.

1. Distribution:

(a) Form ACP-28A to Association Treasurer.

(b) Original and two copies of ACP-28 to case file pending settlement of case.

(1) Where check is to be canceled and is held by DO or GAO:

a. Original and one copy to files of Remittance Unit.

1. Original to be filed with copy of adjustment voucher or AD-42, if any.

2. One copy to be filed with form 1098.

b. If desired by the State office, or State accountant maintains records of marketing quota funds, one copy to State accountant.

(2) Where check is to be returned to payee:

a. By DO.

1. Original to files of Remittance Unit.

2. One copy to Association Secretary.

3. If desired by State office, or State accountant maintains records of marketing quota funds, one copy to State accountant.

b. By GAO.

1. Original to files of Remittance Unit.

2. One copy to Association Secretary.

3. If desired by State office, or State accountant maintains records of marketing quota funds, one copy to the State accountant.

Standard Form 1044-Revised, "Schedule of Collections," with title altered to read "Schedule of Uncollectible Checks." (Two copies sent to State office by DO.)

1. Distribution:

- (a) One copy returned to DO.
- (b) One copy retained by Remittance Unit.
- (c) If desired by State office, or State accountant maintains records of marketing quota funds, one copy to be prepared for State Accountant.

Standard Form 1044-Revised, "Schedule of Collections."

A. When used as a schedule of collections received in State office. (Original and six copies.)

1. Distribution:

- (a) Original and 3 copies to DO. (One copy marked "Forward to Control Accounts and Reports Section, AAA, Department of Agriculture, Old Post Office Building, Washington, D. C." One copy will be returned by DO.)
- (b) One copy to Division of Bookkeeping and Warrants, Treasury Department, Washington, D. C.
- (c) One copy to Accounting and Bookkeeping Division, GAO, Washington, D. C.
- (d) One copy (accomplished) to Office of Budget and Finance, Department of Agriculture, Washington, D. C.
- (e) One copy to be retained in Remittance Unit.
- (f) If desired by State office, or State accountant maintains records of marketing quota funds, one copy to be prepared for State accountant.

B. When used as a schedule of collections received by DO which should have been received by the State office.

1. One copy of 1044-Revised will be received from DO.

2. Two copies to be prepared in State office.

3. Distribution:

(a) One copy to Office of Budget and Finance,
Department of Agriculture, Washington, D. C.

(b) One copy to Remittance Unit.

(c) If desired by State office, or State
accountant maintains records of marketing
quota funds, one copy to State accountant.

Standard Form No. 1098, "Schedule of Canceled Checks."
(Original and seven copies.)

1. Distribution:

(a) Original and four copies to DO. (One copy marked
"Forward to Control Accounts and Reports Section,
AAA, Department of Agriculture, Old Post Office
Building, Washington, D. C.)"

(b) One copy to Accounting and Bookkeeping Division,
GAO, Washington, D. C.

(c) One copy (accomplished) to Office of Budget and
Finance, Department of Agriculture, Washington, D. C.

(d) One copy to Remittance Unit.

(e) If desired by State office, or State accountant
maintains records of marketing quota collections,
one copy to State accountant.

Standard Form No. 1045, "Summary of Collections." (Original
and four copies received from DO.)

1. Distribution:

(a) Original and one copy to DO.

(b) One copy to Office of Budget and Finance,
Department of Agriculture, Washington, D. C.

(c) One copy to Remittance Unit.

(d) If desired by State office, or State accountant
maintains records of marketing quota forms, one
copy to State accountant.

Standard Form No. 1096, "Schedule of Voucher Deductions." See procedure followed by State office for making set-offs as applied to cotton marketing quotas.

Standard Form(s) Nos. 1047 and 1048, "Public Voucher for Refunds" and "Public Voucher for Refunds - Memorandum." See procedure applicable for refunds and transfers of cotton marketing quota collections for the marketing year.

Standard Form No. 1046-Revised, "Schedule of Transfers, Special Deposits." See procedure applicable for refunds and transfers of cotton marketing quota collections for the marketing year.

Standard Form No. 1064, "Schedule of Disbursements." See procedure applicable for refunds and transfers of cotton marketing quota collections for the marketing year.

Treasury Form No. 1664-B, "Memorandum of Returned Check." (Original and three copies received from DO.)

1. Distribution:

(a) Original and three copies to separate file pending settlement of case.

(b) One copy attached to case file.

(1) Where check is to be canceled:

a. One copy returned to DO.

b. Other copies placed in case file.

(2) Where check is to be forwarded to Claims Division, GAO.

a. One copy returned to DO.

b. Other copies placed in case file.

(3) Where check is to be remailed to payee.

a. Original and 2 copies returned to DO. (Original and one, if one copy previously returned as a report that address of payee is unknown.)

b. One copy to closed alphabetical file.

/s/ N. E. Dodd
Acting Administrator.